Johnson v. *Southern Pacific Co.*, 196 U. S. 1, 17. On the other hand, the operation of a statute has been restricted within narrower limits than its words imported when the court considered that the literal meaning would extend to cases which the legislature never intended to include. *United States* v. *Kirby*, 7 Wall. (U. S.) 482. This rule, at best dangerous, is inapplicable here, as Congress may have desired to procure a high degree of care by imposing absolute responsibility. And the weight of authority is against the present case. *United States* v. *Southern Ry. Co.*, 135 Fed. 122.

TAXATION — COLLECTION AND ENFORCEMENT — ACTION AT LAW. — The United States brought *indebitatus assumpsit* to collect a sum due under the Spanish War Tax, which provided for a fine in case of non-payment. *Held*, that the action does not lie. *United States* v. *Chamberlain*, 5 The Law 202 (C. C. A., Eighth Circ., Oct. 17, 1907). See NOTES, p. 283.

TAXATION — GENERAL LIMITATIONS ON TAXING POWER — UNEQUAL TAXATION OF BANK SHARES AND OTHER MONEYED CAPITAL. — A New York statute imposed a tax of one per cent on the value of the stock of all banks organized under the laws of the state or of the United States, without any deduction for the personal indebtedness of the owners. In the case of taxes on all other personalty such deduction was allowed, but the tax rate was more than twice as high. *Held*, that there is no discrimination against national bank shares. *People ex rel. Bridgeport Savings Bank* v. *Feitner*, 120 N. Y. App. Div. 838.

The federal statutes provide that a state tax on national bank stock must not be at a greater rate than that upon other "moneyed capital." U. S. REV. STAT. § 5219. This is to prevent discrimination tending to discourage investments in national bank shares. *First Nat'l Bank* v. *City of Richmond*, 39 Fed. 309. But moneyed capital only includes money employed where the object of the business is the making of profit by its use as money. *Mercantile Bank* v. *New York*, 121 U. S. 138. Consequently, if the tax is void it is solely because the rate is higher on the stock of a banking corporation than on other moneyed capital, and this is a question of fact. In considering it the whole tax system must be considered rather than an exceptional effect in a peculiar case. *Pelton* v. *Nat'l Bank*, 101 U. S. 143. A difference in name or method of assessment is not a discrimination unless there is in fact a greater burden on national banks. *Nat'l Bank of Wellington* v. *Chapman*, 173 U. S. 205; *Van Slyke* v. *State*, 23 Wis. 655. The conclusion of the court seems justified in view of the fact that the small portion of moneyed capital not in bank stock and from which a deduction for debt is allowed pays a much higher rate than bank shares.

TAXATION — PARTICULAR FORMS OF TAXATION — STATE INHERITANCE TAX ON STOCK OF CORPORATIONS INCORPORATED IN SEVERAL STATES. — A New Hampshire testatrix bequeathed stock in a corporation incorporated in Massachusetts and in other states. *Held*, that the value of this stock for the purpose of the succession tax to be paid in Massachusetts is limited to the value of the franchise and property in Massachusetts which it specifically represents. *Kingsbury* v. *Chapin*, 82 N. E. 700 (Mass.).

This decision follows a recent New York decision commented on in 20 HARV. L. REV. 313.

TAXATION — PURPOSES FOR WHICH TAXES MAY BE LEVIED — STATE AID TO DISABLED FIREMEN. — A South Carolina statute provided that fire insurance companies doing business within the state should pay a percentage on local premiums to the state treasurer for the benefit of disabled members of fire departments. *Held*, that the statute is unconstitutional. *Aetna Fire Ins. Co.* v. *Jones*, 59 S. E. 148 (S. C.). See NOTES, p. 277.

TRESPASS TO REALTY — WHAT CONSTITUTES A TRESPASS — FORCIBLE EVICTION OF TRESPASSER BY OWNER. — A and B were adjoining landowners. Through an innocent mistake, A built a house partly on his own and partly on B's land. Five years thereafter B forcibly entered upon A, sawed the house in